

VALUATION LIST

FOR THE

Town of Wayland.

1870.

Commonwealth of Massachusetts.

IN THE YEAR ONE THOUSAND EIGHT HUNDRED AND SIXTY-ONE.

CHAPTER 167.

AN ACT

To secure a Uniform Description and Appraisal of Estates in the Commonwealth for the purpose of Taxation.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows:

SECT. 1. The Secretary of the Commonwealth shall furnish to each of the cities and towns in the State, on or before the first day of May in each year, suitable blank books for the use of the Assessors of said cities and towns in the assessment of taxes, which Books shall contain blank columns numbered from one to twenty-seven, inclusive, with uniform headings for a valuation list, and blank tables for aggregates, in the following form:—

Valuation List for the											of											May 1, 187					
Names of persons assessed.	Number of Polls.	Total Cash Tax on Polls.	Value of Each person's whole stock in trade.	Description of Taxable Cash Assets.	Value of Cash Assets.	Value of Machinery used in manufacturing establishments.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Description of all other ratable Personal Estate not before mentioned.	Aggregate of each person's ratable Personal Estate.	Total tax on Personal Estate.	Buildings of all kinds, described by naming their uses.	Value of buildings, exclusive of land.	Description by name or otherwise of each and every lot of land owned by each person.	Number of acres or feet in each lot of land.	Acres.	Feet.	Value of name.	Superficial feet of Wharf.	Value of name.	Aggregate value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.	Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
Column No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	

TABLE OF AGGREGATES.

For the _____ of _____ of Polls, Property, Taxes, &c., as assessed May 1, 187 .

Total number of Polls.	Total Tax on Polls.	Total value of Personal Estate.	Total value of Real Estate.	Total Tax for State, County, City, and Town purposes, including Highway Tax.	Rate per cent. of Total Tax.	Total valuation, May 1, 187.	Total number of Dwelling Houses.	Total number of Horses.	Total number of Cows.	Total number of sheep.	Total number of Acres of Land taxed in the City or Town.
1	2	3	4	5	6	7	8	9	10	11	12

SECT. 2. The assessors in each of the several cities and towns shall enter in the books furnished in accordance with the provisions of the preceding section the valuation and assessment of the polls and estate of inhabitants* assessed, in the following order:

In column number one. The names of the inhabitants or parties assessed for polls or estate.

In column number two. The number of polls for which any person named in the preceding column is taxable.

In column number three. Total amount of cash tax on poll.

In column number four. The amount of each person's whole stock in trade, including all goods, wares, and merchandise at home or abroad, or ratable estate, whether paid for or otherwise.

In column number five. A description of all ratable cash assets, viz: Amount of money at interest more than the person assessed pays interest for, including public securities; the amount of money on hand, including deposits in any bank or in any savings bank, which is not exempted by law from taxation; the number of shares of stock which are taxable, with the name of the corporation in any bank, railroad, insurance, manufacturing, or other incorporated company.

In column number six. The true ratable value of the several items enumerated in the preceding column, placed opposite the description of said property or shares.

In column number seven. The true value of machinery used in all kinds of manufacturing establishments, including steam-engines, &c., the value of such machinery to be entered opposite the description of the building in which it is used.

In column number eight and nine. The whole number of taxable live stock, including horses, mules, asses, oxen, cows, steers, heifers, sheep, and swine, each kind to be stated separately, with the value affixed to each.

In columns number ten and eleven. Description of all other ratable personal estate not before enumerated, such as carriages, income, plate, furniture, tons of vessels, &c., with the true value of the same.

In column number twelve. The aggregate of each person's ratable personal estate.

In column number thirteen. The total tax on each person's personal estate.

In column number fourteen. Buildings of all kinds shall be described in the following order:

Dwelling-houses, barns, shops, of all kinds, naming their uses, stores, warehouses, distil-houses, breweries, tanneries, and other manufacturers of leather, rope-walks, grist-mills, saw-mills, steam and other mills not above enumerated, cotton factories, with the number of spindles and looms used in the same, woollen factories, with the number of sets of cards used in the same, linen factories, with the number of spindles and looms, print works, bleacheries, gas works, paper-mills, card factories, boot and shoe factories, India rubber factories, carriage and car factories, piano-forte and musical instrument factories, sewing-machine factories, chair, pal, tub, and other wooden-ware factories, oil factories, glass factories, all kinds of iron and brass works, and other buildings not above named.

In column number fifteen. True value of buildings enumerated in the preceding column, placed opposite the description of the same, including water-wheels; such value to be exclusive of land and water power, and of the machinery used in said buildings.

In columns number sixteen, seventeen and eighteen. A description by name or otherwise of each and every lot of land assessed, the same placed opposite the name of the person or party to whom it is taxable, with the number of acres or feet in each lot, the number of quartz sand beds, of stone quarries and ore beds, and the true value thereof.

In columns number nineteen and twenty. The number of superficial feet of wharf, and the total value of the same.

In column number twenty-one. The aggregate value of each person's taxable real estate.

In column number twenty-two. The total tax on real estate.

In column number twenty-three. The aggregate cash tax assessed to each person on polls, personal and real estate.

In columns number twenty-four, twenty-five, twenty-six and twenty-seven. The amount assessed for highway tax, on polls, on personal estate, on real estate, and the aggregate of the same.

SECT. 3. The assessors shall fill up the table of aggregates by an enumeration of the necessary items included in the lists of valuation and assessments required by the preceding section, and shall, on or before the first day of October, in each of the first four years of each decade, deposit in the office of the Secretary of the Commonwealth, an attested copy of the same, containing:

First. The total number of polls.

Second. The total tax on polls.

Third. The total tax on personal estate.

Fourth. The total tax on real estate.

Fifth. The total tax for State, county, and town purposes, including highway tax.

Sixth. The rate per cent. of total tax.

The assessors shall make similar returns in the first four years of the last half of each decade; and in every fifth and tenth year of each decade, they shall deposit in the office of the Secretary of the Commonwealth, on or before the first day of October, a certified copy, under oath, of the assessors' books of those years; and said books, thus deposited, shall contain an aggregate sheet, properly filled in accordance with the provisions of this act, which shall be in like manner certified by the assessors; and in every

fifth and tenth year of each decade, the Secretary shall furnish duplicate copies of blank books to the cities and towns for the foregoing purpose: provided, however, that in the case of the city of Boston, the returns, required by this section to be deposited in the office of the Secretary, may be thus deposited on or before the first day of November, in the several years respectively.

SECT. 4. The Secretary of the Commonwealth shall cause to be printed and bound in the books to be furnished for the use of the assessors, a copy of this act, and such certificates as are required by the same, and by the General Statutes, to be signed by the assessors, together with such explanatory notes as may by him be deemed expedient, for the purpose of securing uniformity of returns under the several headings; and he shall compile and cause to be printed annually, for the use of the legislature, the aggregate returns from the cities and towns in the Commonwealth, arranged by counties, so as to exhibit the total valuation of the towns, cities, counties, and State.

SECT. 5. If the assessors of any city or town shall neglect to comply with the requirements of the second or third section of this act, each assessor so neglecting shall forfeit a sum not exceeding two hundred dollars. (*Approved, April 10th, 1861.*)

Secretary's Department, Boston, April 13, 1861.

A true copy. Attest: OLIVER WARNER, Secretary of the Commonwealth.

*The estates of non-residents should be appended to the list of polls and estates of inhabitants, and the sum thereof added to the Table of Aggregates.

[Chapter 215.]

An Act to amend Section Three of the Act to Secure a Uniform Description and Appraisal of Estates in the Commonwealth, for the purpose of Taxation.

Be it enacted, &c., as follows:

The third section of the one hundred sixty-seventh chapter of the acts of eighteen hundred sixty-one, is hereby amended so as to require that the assessors shall fill up the Table of Aggregates, by inserting under the third head, the total value of personal estate; and under the fourth head, the total value of real estate. (*Approved, May 21, 1861.*)

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Commonwealth of Massachusetts.

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Valuation List for the _____ of _____												May 1, 187														
Names of persons assessed.	Number of Polls,	Total Cash Tax on Polls,	Value of Each person's whole stock in trade.	Description of Taxable Assets.	Value of Cash Assets,	Value of Cash used in manufacturing establishments.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Description of all other ratable Personal Estate not before mentioned.	Value of same.	Aggregate of each person's ratable Personal Estate.	Total tax on Personal Estate.	Buildings of all kinds, described by naming their uses.	Value of buildings, exclusive of land.	Number of acres or feet in each lot of land.	Value of same.	Total Tax on Real Estate.	Tax on Polls,	Tax on Personal Estate,	Tax on Real Estate.	Aggregate Highway Tax.					
Column No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

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In column number five. A description of all ratable cash assets, viz: Amount of money at interest more than the person assessed pays interest for, including public securities; the amount of money on hand, including deposits in any bank or in any savings bank, which is not exempted by law from taxation; the number of shares of stock which are taxable, with the name of the corporation in any bank, railroad, insurance, manufacturing, or other incorporated company.

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In columns number twenty-four, twenty-five, twenty-six and twenty-seven. The amount assessed for highway tax, on polls, on personal estate, on real estate, and the aggregate of the same.

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First. The total number of polls.

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fifth and tenth year of each decade, the Secretary shall furnish duplicate copies of blank books to the cities and towns for the foregoing purpose: provided, however, that in the case of the city of Boston, the returns, required by this section to be deposited in the office of the Secretary, may be thus deposited on or before the first day of November, in the several years respectively.

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Seventh. The total valuation of the city or town.

Eighth. Total number of dwelling-houses assessed.

Ninth. Total number of horses assessed.

Tenth. Total number of cows assessed.

Eleventh. Total number of sheep assessed.

Twelfth. The total number of acres of land assessed in the city or town.

VALUATION LIST FOR THE *Town* OF

Kayland

MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

NAME OF PERSONS ASSESSED.	Number of Pds.	Total Cash Tax on Pds.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
		2	3									
Wm H. Bemis	1	1.267					1. Horse	40	1 Carriage	20		
							2. Cows	100				
							2. Swine	300			196	294
Henry A. Bemis	2	1.267										
Warren Bemis	3	1.267										
Lewis Buoncore	4	1.267					1. Horse	80				
							1. Cow	65			145	217
Mary Buoncore	5											
Lewis J. Bemis	6	1.267					1. Horse	40				
							1. Cow	65			105	158
John W. Brummett	7	1.267					1. Horse	20				
							1. Cow	40			60	90
Daniel Brown	8	1.267		Money	100							
											100	150
Wm H. Bowles	9	1.267										
John C. Butterfield	10	1.267					1 Cow	50				
											50	75
Charles H. Butterfield	11	1.267					1 Horse	150	1 Carriage	50	240	360
							1 Cow	40				
Wm H. Butterfield	12	1.267										
Asternay Bond	13	1.267		Money	2000							
				6 S. Walkam Bk.	510						2510	3765

Kayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

Kayland.

MAY 1, 1870.

VALUATION LIST FOR THE

Town 0

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MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

Kayland

MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

NAME OF PERSONS ASSESSED.	Number of Pds.	Total Cash Tax on Pds.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
Asa N. Dunell		\$										
C. S. Langmaul												
Ellis R. Drake	1-2-67											
Chas. L. Drury												
John Donovan	1-2-67											
James T. Draper	1-2-67			55. Concord R. Bk ¹⁰⁵ 228. Waltham Bk ⁶⁵	125 1870 75. Do Do 595		1 Horse 3 Cows	\$ 25 126			145	2 18
James Draper	1-2-67											
Patrick Dolan	1-2-67											
Edwin A. Dudley	1-2-67											
Ira B. Draper	1-2-67			Stock in Trade	\$ 200		1 Horse	\$ 100			300	4 50

Wayland

MAY 1, 1870.

16

VALUATION LIST FOR THE *Town* OF

Mayland

MAY 1, 1870.

VALUATION LIST FOR THE

Tom

OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE

Gown

OF

Wayland

MAY 1, 1870.

24

VALUATION LIST FOR THE

Town

OF

Tayland

MAY 1, 1870.

VALUATION LIST FOR THE

Gown

OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

NAME OF PERSONS ASSESSED.	Number of Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.		Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.	
				1	2									
Chas W. Hodges	1-2-67	Stock in Trade	40			1 Horse		20						
						1 Cow		65						
						2 Heifers		45						
													170	255
J. B. Harves	1-2-67					1 Horse		150	Carriage	50				
						1 Cow		65					265	398
Wm Hammond	1-2-67	Stock in Trade	500			1 Horse		125						
						1 Cow		65						
						Swine 150		18					708	1062
Cynthia Hammond		Money Exempt	500											
Mrs A. Hersey	1-2-67													
Richard Hammond						1 Heifer		25					25	37
Chas L. Howard	1-2-67	Stock in Trade	2800			1 Horse		125	Carriage	25-295-0	4425			
Elvorus Hersey	1-2-67													
Mrs H. Hersey	1-2-67													
Gen. Hixson	1-2-67					2 Horses		250	Carriage	150				
						3 Cows		150						
						1 Heifer		20						
						1 Sheep		3						
						Swine 450		54					627	940
Alex Holmes	1-2-67					2 Horses		100						
						3 Cows		195						
						1 Heifer		26						
						Swine 350		54					369	553

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

NAME OF PERSONS ASSESSED.	Number of Pcs. in Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.		Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.	
				1	2									
Mrs. E. A. G. Heard				Money		15-00							1925	28.88
Leander B. Heard				55. Waltham Bk.	85	425		1 Horse		250		256	3.75	
John A. Heard	1	2.67												
Wm Haynes	1	2.67												
B. S. Hemmenway														
John Ingham	1	2.67												
John Jennison	1	2.67						1 Horse	50					
								2 Cows	140					
								Swine 200	24			214	3.2	
N. B. & F. S. Johnson								4 Oxen	425					
								10 Cows	520					
								2 Heifers	50					
								Swine 15.00	180			1175	17.63	
Frank S. Johnson	1	2.67		Money		1000		1 Horse		125	1 Carriage	100	1225	18.38
R. B. Johnson	1	2.67						1 Horse		175	1 Carriage	100	275	4.13
Edward P. Johnson	1	2.67												
Lewis Jones	1	2.67		55. Waltham Bk.	85	425		2 Horses	225		Carriage	25	1207	18.11
								5 Oxen	300					
								3 Cows	160					
								Swine 600	72					
Edward P. Johnson	1	2.67												
Anna Johnson				Money		600								
				15. Waltham Bk.	85	85						685	10.27	

Wayland

MAY 1, 1870.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.		Value of same.	Superficial Feet of Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.						Tax on Polls.	Tax on Personal Estate.		
			15	16						17	18	19	20
14													

1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15	House	200	Spawning & Tillage	6	240								
16	Barn	175	Pasture	12	180								
17	Carriage House	50											
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30	House	1100											
31	Barn	900											
32													
33													
34													
35													
36	House	400	Sp. & Tillage	16	800								
37	2 Barns	650	Pasture	10	200								
38			Wood	10	150								
39			R. Meadow	6	150								
40			Wood & S.	18	234								
41													
42	House	350	Houselot	1/2	75								
43	Shop	50											
44													
45													
46													
47													
48													
49													
50													

1027

VALUATION LIST FOR THE Town OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE Town OF

Wayland

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VALUATION LIST FOR THE

Town

OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE

Town

OF

Hayland

MAY 1, 1870.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.		Value of same.	Superficial Feet of Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls.			HIGHWAY TAX.		
			Acres.	Feet.						Polls.	Personal and Real Estate.	Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
	15	16	17	18	19	20	21	22	23	24	25	26	27		
1 House & Shed 2 Barn 3 Shop	800 225 50	Spurwink C. Tillage Tillage	6 $\frac{1}{2}$ 2	325 300				1700	2550	3176					
7 House 8 Barn 9 Barn 10 Shop	400 800 125 200	Spurwink C. Tillage Do Do R. Meadow R. Do N. C. Tillage	14 7 5 6 8	700 525 50 180 480				3460	5190	6535					
14 Shop	150							150	225	642				267	
18														267	
21														754	
24 House 25 Barn & Shop	975 375	Houselot	1 $\frac{1}{2}$	200				1550	2325	2592					
29 House 30 Shop 31 Barn	950 500 400	Houselot Pasture	1 $\frac{1}{2}$ 17 $\frac{1}{4}$	200 535				2585	3877	4384					
34														2100	
35														267	
38 House 39 Barn 40 Sheet	1000 75 50	Houselot Woodland meadow	4 $\frac{1}{2}$ 6 13 $\frac{1}{2}$	250 60 17				1452	2178	2625					

VALUATION LIST FOR THE Town OF

NAME OF PERSONS ASSESSED.	Number of Farms	Total Cash Tax on Farms.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of name, Ratable Personal Estate.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
		2	3									
Ephraim Horses & Hens												
Lewis C. May		1-2-67										
John D. Moulton		1-2-67										
Francis Moore		1-2-67										
James Maloney		1-2-67										
John Moore		1-2-67										
John W. Moore		1-2-67										
Barney McLellan		1-2-67										
Jes. Mullin		1-2-67		Stock in Trade	150		1 Cow	65		215	322	

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE *Town* OF

Wayland

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF

NAME OF PERSONS ASSESSED.	Number of Poles.	Total Cash Tax	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock, Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
		on Poles.	4									
1	2	3	4	5	6	7	8	9	10	11	12	13
J. A. & H. D. Parmenter							2 Horses	350	Carriage	75		
							5 Open	400				
							1 Bull	40				
							37 Cows	1700				
							4 Heifers	90				
							Sixte	700				
								84				
											2739	4108
John Parmenter 1-2-67												
J. A. Parmenter 1-2-67				Money				600				
H. D. Parmenter 1-2-67				Money				450				
J. A. Parmenter 1-2-67				Money				600				
				55. Everett Bk- ¹⁰⁰				530				
				108. 1. N. Bk. Boston ¹⁷⁷				1770				
				88. Brighton Bk- ¹²⁵				1000				
				128. 3. N. Bk. Boston ¹³⁰				1560				
											5460	8190
H. D. Parmenter 1-2-67				Money				450				
				55. Everett Bk- ¹⁰⁰				530				
				155. 3. N. Bk. Boston ¹³⁰				1950				
				65. N. M. Bk. Boston ¹²⁵				750				
											3680	5520
Mary L. Parmenter				38. Cambridge N. Bk- ¹³⁰				390				
				108. N. Bk. Cambridge ¹⁴⁹				1490				
				108. 3 rd N. Bk. Boston ¹³⁰				1300				
				58. Everett Bk- ¹⁰⁰				530				
											3710	5565

MAY 1, 1870.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.		Value of same.	Superficial Foot of Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.						Tax on Polls.	Tax on Personal Estate.		
			14	15	16	17	18	19	20	21	22	23	24
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
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42													
43													
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46													
47													
48													
49													
50													

41 08

26

84 57

57 67

55 65

VALUATION LIST FOR THE _____ OF

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF

MAY 1, 1870.

VALUATION LIST FOR THE OF

MAY 1, 1870.

VALUATION LIST FOR THE..... OF.....

NAMES OF PERSONS ASSESSED.	Number of Polls	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.		Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
				1	2								
Sam. D. Reeves	1-2-67	1	poney	5-00	10 Horse	40	Carriage	100					
			68. Furniture & Cell Bk.	750	2 Oxen	200						1800	2760
					3 Cows	180							
Edward Rice	1-2-67	1	poney	1000	2 Horses	450	Carriage	10					
					4 Cows	235						1715	2572
					1 Heifer	20							
Abby C. Rice			2 S. A. Market Brighton	125								250	375
Wm Reed	1-2-67												
Geo. Reed	1-2-67												
Nancy Rutter's Heirs					1 Horse	75	Carriage	25					
					2 Heifers	130						230	345
Cornelius Randolph	1-2-67	+			1 Heifer	25						25	37
Joseph Rice	1-2-67				1 Horse	75							
					1 Heifer	30						105	158
Geo. A Rice	1-2-67				1 Horse	100	Carriage	15					
					3 Cows	150						285	428
					1 Heifer	20							

**VALUATION LIST FOR THE
OF**

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF _____

NAMES OF PERSONS ASSESSED.			Number of Pells.	Total Cash Tax on Pells.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4			5	6	7	8	9	10	11	12	13

1 Roger Sherman 1-2-67
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12 James Stewart 1-2-67
 13
 14 Calvin Sherman 1-2-67 Money 500
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25 Geo. Shoney 1-2-67
 26
 27
 28
 29 Luther H. Sherman 1-2-67
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42 Geo. A. Sofford 1-2-67
 43
 44
 45
 46
 47
 48
 49
 50

2 Horses	300	Carriage	75
5 Cows	300		
1 Sheep	3		
1 Bull	40		

718 1077

2 Horses	250	Carriage	50
7 Cows	560		
9 Heifers	200		

1560 2340

4 Horses	1000	Carriage	200
1 Cow	100		

1300 1950

2 Horses	375	Carriage	20
11 Cows	600		
6 Heifers	125		

1120 1680

MAY 1, 1870.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.	HIGHWAY TAX.																
				Acre.		Feet.		Value of same.	Superficial Feet of Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.	Tax on Polls.		Tax on Personal Estate.		Tax on Real Estate.		Aggregate Highway Tax.
				14	15	16	17							23	24	25	26	27		
1 House & Shed	800	Moving & Tillage	24					1080												
2 Barn	600	Pasture	24					530												
3 C. Barn & Sheel	100	Woodland	4					60												
4 House	125	Meadow	2					50												
5 Barn	50	R. Meadow	5					100												
6		Unimproved	16					200												
7		N. & S. I. D.	5					150												
8		Meadow	5					60												
9		Woodland	6					70												
10																				
11																				
12																			267	
13																				
14	1 House	N. & E. Tillage	19					820												
15	Barn	Pasture	33					660												
16	Barn	Wood	4					120												
17		Do	3					90												
18		Meadow	15					160												
19		Woodland	14					380												
20		Do	4					230												
21		Do	1½					40												
22																				
23																				
24																				
25	1 House	N. & E. Tillage	31					1860												
26	Barn	Woodland	19½					390												
27		R. Meadow	11					220											9672	
28																				
29																				
30	1 House	N. & E. Tillage	10					400												
31	1 House	Pasture	10					200												
32	Barn & Sheel	Meadow	7					175												
33	Henry	Woodland	1					25												
34		Meadow	3					60												
35		Unimproved	3					30												
36		Woodland	8					120												
37		N. & E. Tillage	13					650												
38		Pasture	40					720												
39		R. Meadow	7					70												
40																				
41																				
42																				
43																				
44																				
45																				
46																				
47																				
48																				
49																				
50																				

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VALUATION LIST FOR THE _____ OF

VALUATION LIST FOR THE _____ OF

NAME OF PERSONS ASSESSED.	Number of Persons	Total Cash Tax on Folls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.		Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.	
		1	2	3	4									
Theodore S. Stearns	1	2.67												
Walter Stoney Heirs								2 Cows Swine 200	130 24	Camaye	5-6	204	3 06	
Wm E. Sanderson	1	2.67												
								1 Cow	30			30	45	
Erinson Stone	1	2.67		Money								200	3 00	
Frank Stanton	1	2.67												
John E. Stone	1	2.67												
James B. Stone	1	2.67		Money				5-00				5-00	7 50	
Stephen Stanton	1	2.67												
								1 Cow Swine 300	75 36			111	1 66	
Theodore L. Davis	1	2.67												
Michael Skane	1	2.67												
David Smith	1	2.67												
Lucy A. Smith														
Thomas H. Simpson	1	2.67		Money		400		5 Horses Swine 300	425 36	6 Carriages	5-00			
Killie H. Simpson	1	2.67										1361	20 41	

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF

MAY 1, 1870.

VALUATION LIST FOR THE OF

VALUATION LIST FOR THE _____ OF

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF _____

NAME OF PERSONS ASSESSED.	Number of Pds.	Total Cash Tax on Pds.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.		Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock, Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
				1	2								
William Ward		1-2-67						1 Horse 2 Cows	200 100	Carriage	75	375	562
Wm Whittmore		1-2-67						1 Horse 2 Oxen 2 Cows 1 Heifer Gum 200	40 150 130 25 24			369	553
Isaac S. Whittmore		1-2-67						1 Cow	50				
Albert Wyman		1-2-67						1 Heifer	25			75	112
Turner Whitney		1-2-67											
Geo. Whitney		1-2-67											
Joseph A. Wing		1-2-67		Money		200						200	300
W. S. Webster		1-2-67											
Alonzo Whitehouse		1-2-67											
Franklin Ward		1-2-67											
Francis Weber		1-2-67											
G. B. H. Whitney													
Henry Wright		1-2-67						1 Horse 3 Cows	60 130			190	285
John B. Wright		1-2-67		128. Elliot N. 8k ¹¹		1332						1332	1998

MAY 1, 1870.

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VALUATION LIST FOR THE OF

MAY 1, 1870.

VALUATION LIST FOR THE _____ OF

NAME OF PERSONS ASSESSED.	Number of Pds.	Total Cash Tax on Pds.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.		Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same,	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate
		2	3	4	5								
1 Boston													
2 J. C. Waite													
3 City of Boston													
4 George Bemis													
5 George Foster													
6 Ebenezer Johnson													
7 Mr. W. Chaloner													
8 Brighton													
9 Wm H. Rice													
10 Edmund Rice													
11 Horace Brackett													
12 Heirs													
13 Concord													
14 George Maynard													
15 G. Sam. Staples													
16 Cambridge													
17 Eben. N. Dunbar													
18 Heirs													

1 Boston
2 J. C. Waite

3 City of Boston

4 George Bemis

5 George Foster

6 Ebenezer Johnson

7 Mr. W. Chaloner

8 Brighton

9 Wm H. Rice

10 Edmund Rice

11 Horace Brackett
12 Heirs

13 Concord

14 George Maynard
15 G. Sam. Staples

16 Cambridge

17 Eben. N. Dunbar
18 Heirs

VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.	Number of Polls.	Total	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate not before named.	Value of same.	Aggregate of each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
		Number of Polls.	Total									
1	2	3	4	5	6	7	8	9	10	11	12	13

1 Framingham

2 Jotham Haven
3 Heirs

4 Wyman Brasbury

5 Catherine Hammond

Exempt 500

6 Harrison Hammond

7 John Sanderson

8 Eben. Stone 2nd 9 Rachel C. Plander

10 Char Fisk

11 Tim. A. Stone

12 Windsor Moulton's
13 Heirs

14 Alfred Wiswall

15 Eben. Stone

16 Geo. Bullard's
17 Heirs

18 Lincoln

19 James Farmer

20 Enos Sherman

21 John Tasker

22 Schuyler Parks
23 Heirs

24 Eliya Parks

25 John W. Farmer

MAY 1, 1870.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.		Value of same.	Superficial Feet of Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.		HIGHWAY TAX.		
			Acres	Feet.						21	22	23	24	25
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Meadow W. B.			3	60				60	60					
No. & Tillage			9	400				400	600					
No. & Tillage			4	180	Exempt ^{\$500}									
No. & Tillage			4	180				180	270					
Meadow			2	50				50	75					
Meadow			1	35	Taxes on G. B. Peaseful 35 of Meadow					35				
Meadow			17	300				300	450					
Meadow			2	40				40	60					
Meadow			3½	80				80	120					
Meadow			2	40				40	60					
Meadow			3	90				90	135					
Woodland			10	200				200	300					
Sproutland			45	560										
W. & Sprout			5	60										
Woodland			18	360				980	1470					
Woodland			3	60				60	90					
No. & Tillage			5	200										
No. & Wood			3	125				325	488					
Meadow			15½	325				325	488					
Meadow			7½	150				150	225					
Meadow			6	120				120	180					

VALUATION LIST FOR THE _____ OF

MAY 1, 1870.

VALUATION LIST FOR THE OF

MAY 1, 1870.

VALUATION LIST FOR THE OF

MAY 1, 1870.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.							Aggregate Value of Real Estate.	Total Tax on Real Estate.	HIGHWAY TAX.		
			Value of same.		Superficial Foot of Wharf.	Value of same.	Tax on Polls.		Tax on Personal Estate.		Tax on Real Estate.	Aggregate Highway Tax.		
			Acres.	Few.			20	21	22	23	24	25	26	27
14	15	16	17	18	19	20	21	22	23	24	25	26	27	
Meadow	4	80					80	120						
Meadow	11	220					220	330						
Standing Wood			500				500	750						
Meadow	12	120					120	180						
Meadow	4	80					80	120						
Sp. & Tillage	13	650					650	975						
Meadow	24	90					90	135						
4/3 Barn	200	M. & Tillage Pasture	18	990										
			7	175										
							1365	2048						
		Woodland	3	50										
							50	75						
		Woodland	4	40										
							40	60						
		Meadow	7	70										
		Woodland	2	30										
		So	6	255										
							355	533						
House	400	Sp. & Tillage	1 1/2	150										
Barn, gun	300	do do	12	720										
		Meadow	6	60										
		Pasture	8	250										
Mrs. Spalding	Stimmons	Woodland Lot	15	260										
Mrs. obam		Griffith Sprout Lt	11	150										
							2280							
		P. & Wood	40	1000										
							1000	1500						

VALUATION LIST FOR THE

OF

6. VALUATION LIST FOR THE OF

MAY 1, 1870.

Money Assessed

Amount of State Tax.	\$ 1750
Amount of County Tax.	712 42
Town Grant for Schools.	1800
	500
" " " Poor.	500
" " " Highways & Bridges.	800
Special " " Stone Bridge & Causway Do.	100
" " " Sluiceway near James A. Bentz.	100
" " " Road near James A. Lokers.	100
" " " Cross-road near Cutters.	50
Town " " Causway near Richard Hammond.	200
	500
" " " Interest on Town debt.	1500
" " " Fuel for Schools.	200
" " " Library.	30
" " " Discount on Taxes.	450
" " " Town debt.	1000
" " " Incidental Expenses.	600
" " " Collectors Fees.	100
	413. 33
Overlays -	
Amount -	\$ 10905. 75

Memorandum By the decisions of the Supreme Court, in the cases of Joseph Goodrich vs. The inhabitants of Lunenburg, 9. Gray, 38. and Joel Stone vs. Samuel Bean, 15. Gray, 42. which decisions may be found in the Town Clerk's office, it is laid down as a rule for the assessment of Taxes, that one sixth part of the whole Highway Tax, ordinary and special, is, without any qualification or restriction, or any regard to its whole amount, to be assessed upon the Polls! If this is not done, the assessment is erroneous and void, and payment of the Tax cannot legally be enforced. By force of these decisions, the manner of ascertaining the amount of a single Poll Tax is as follows. First. Add together the State, County, and Town Tax, deducting for the present the whole amount of the Highway Tax. Second. Divide one sixth part of this amount, by the number of Polls, and if the result exceeds two dollars, such excess must be put upon Property. Third. Divide one sixth part of the Highway Tax, by the number of Polls, and this result being added to the first, viz. the two dollars or less, the amount of the Poll without the Highway, will give the amount of a single Poll Tax with the Highway Taxes.

By order of Assessors

Sylvester Reeves.

TABLE OF AGGREGATES

For the Town of Wayland of Polls, Property, Taxes, &c., as assessed May 1st, 1870.

Total number of Polls.	Total Tax on Polls.	Total Value of Personal Estate.	Total Value of Real Estate.	Total Tax for State, County, City, and Town purposes, including Highway Tax.	Rate pr. cent. of Total Tax.	Total Valuation, May 1st, 1870.	Total number of Dwelling Houses.	Total number of Horses.	Total number of Cows.	Total number of Sheep.	Total number of Acres of Land taxed in the City or Town.
1	2	3	4	5	6	7	8	9	10	11	12
339.	\$ 905.13	\$ 192.079	\$ 469.719	\$ 10905.75	.015	\$ 666.798	238.	224.	479.	25.	9140.

We, the Assessors of the Town of Wayland

do hereby solemnly swear that the foregoing is a full and true Copy of the Table of Aggregates as required by Sec. 3, Chap. 167, of Acts of 1861, in the Town of Wayland during the present year, and that the Real and Personal Estate contained in said Table of Aggregates, and assessed in said Town is a full and accurate assessment upon all the property in said Wayland liable to taxation at its full and fair cash value, according to our best knowledge and belief.

Luther D. White *Assessors*
Lafayette Dudley *of*
Sylvester Reeves *Wayland*

Spiddles Ferry, June 25th A. D. 1870.

Subscribed and sworn to,

Before me,

Henry Night *Justice of the Peace.*

